

## PURCHASING

### BUDGET UNIT: CENTRAL STORES (IAV PUR)

#### I. GENERAL PROGRAM STATEMENT

Central Stores stocks, supplies, and delivers stationery, forms, janitorial, and other high volume miscellaneous items for county departments and other local government agencies. Central Stores also maintains the surplus property pool. This program is an internal service fund, and as such, all operational costs are distributed to user departments through overhead rates.

The Purchasing – Central Stores budget unit is an Internal Service Fund (ISF). As an ISF, unrestricted net assets available at the end of a fiscal year are carried over to the next fiscal year and are used as working capital and for replacement of fixed assets. Any excess or shortage is incorporated into the rates structure.

#### II. BUDGET & WORKLOAD HISTORY

	Actual 2001-02	Budget 2002-03	Actual 2002-03	Budget 2003-04
Total Operating Expense	8,885,275	8,451,223	8,605,651	8,274,549
Total Revenue	9,127,369	9,115,000	8,549,982	8,478,314
Total Revenue Over/(Under) Exp	242,094	663,777	(55,669)	203,765
Budgeted Staffing		15.0		14.0
Fixed Assets	30,000	35,000	23,174	35,000
Unrestricted Net Assets Available at Yr End	477,471		200,663	
<b>Workload Indicators</b>				
Work Orders	42,510	40,000	34,360	34,000
Whse/Store Sales (\$)	9,112,955	9,100,000	8,520,316	8,250,000

The operating expense variance between budget to actual for 2002-03 is due to additional expenses in services and supplies. Significant variance in revenue between budget to actual is due to a decrease in anticipated services.

#### III. HIGHLIGHTS OF BOARD APPROVED CHANGES TO BUDGET (see attachments for detailed changes)

##### STAFFING CHANGES

Per Board direction, a vacant 1.0 Clerk II budgeted position that was not in recruitment was deleted during budget adoption.

##### PROGRAM CHANGES

None.

GROUP: Internal Services DEPARTMENT: Central Stores FUND: Internal Services IAV PUR			FUNCTION: General ACTIVITY: Central Stores		
	2002-03 Actuals	2002-03 Approved Budget	2003-04 Board Approved Base Budget	2003-04 Board Approved Changes to Base Budget	2003-04 Final Budget
<b>Appropriation</b>					
Salaries and Benefits	536,255	558,759	610,770	(3,916)	606,854
Services and Supplies	7,971,398	7,788,216	7,825,755	(262,650)	7,563,105
Central Computer	11,009	11,009	12,435	-	12,435
Transfers	86,989	93,239	92,908	(753)	92,155
Total Operating Expense	8,605,651	8,451,223	8,541,868	(267,319)	8,274,549
<b>Revenue</b>					
Current Services	8,538,695	9,115,000	9,205,645	(727,331)	8,478,314
Other Revenue	11,287	-	-	-	-
Total Revenue	8,549,982	9,115,000	9,205,645	(727,331)	8,478,314
Revenue Over/(Under) Exp.	(55,669)	663,777	663,777	(460,012)	203,765
Budgeted Staffing		15.0	15.0	(1.0)	14.0
<b>Fixed Asset Exp.</b>					
Equipment	23,174	35,000	35,000	-	35,000
Total Fixed Assets	23,174	35,000	35,000	-	35,000

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Total Changes Included in Board Approved Base Budget		
Salaries and Benefits	17,688	MOU.
	31,426	Retirement.
	2,897	Risk Management Workers' Comp.
	<u>52,011</u>	
Services and Supplies	<u>37,539</u>	Risk Management Liabilities.
Central Computer	<u>1,426</u>	
Transfers	<u>(331)</u>	Incremental Change in EHAP.
Revenue		
Current Services	<u>90,645</u>	Increase in Central Stores orders.
Total Operating Expense	90,645	
Total Revenue Change	90,645	
Total Revenue Over/(Under) Expense	-	
Total 2002-03 Operating Expense	8,451,223	
Total 2002-03 Revenue	9,115,000	
Total Revenue Over/(Under) Expense	663,777	
Total Base Budget Operating Exp.	8,541,868	
Total Base Budget Revenue	9,205,645	
Total Base Revenue Over/(Under) Exp	663,777	

Board Approved Changes to Base Budget		
Salaries and Benefits	27,770	Additional increase due to anticipated step increases.
	(31,686)	Deletion of a vacant 1.0 Clerk II.
	<u>(3,916)</u>	
Services and Supplies	(259,718)	It is expected that with the county spenddown, this category will decrease accordingly.
	(2,932)	GASB 34 Accounting Change (EHAP).
	<u>(262,650)</u>	
Transfers	2,565	Increase in admin. fees.
	2,932	GASB 34 Accounting Change (EHAP) placing this expense in this category.
	(6,250)	Delete proportional share of vehicle purchase.
	<u>(753)</u>	
Total Operating Expense	<u>(267,319)</u>	
Revenue		
Current Services	<u>(727,331)</u>	Anticipated decrease in Central Store orders.
Total Revenue	<u>(727,331)</u>	
Rev Over/(Under) Exp	<u>(460,012)</u>	